

April 27, 2018

To the County Board of Commissioners and the Circuit Clerk
Union County, Illinois
309 West Market Street
Jonesboro, Illinois 62952

Dear County Board of Commissioners and the Circuit Clerk:

This engagement letter (the "Agreement") between Sikich LLP, an Illinois limited liability partnership, ("Sikich," "we," "us" or "our") and Union County, Illinois (the "Client," "you" or "your") sets forth the mutual agreements of the parties regarding the audit of the Client's basic financial statements for the year ended November 30, 2017.

The Services will include an audit the financial statements of the governmental activities, each major fund and the aggregate remaining fund information and the related notes to the financial statements, which collectively comprise the basic financial statements of the Client as of and for the year ended November 30, 2017.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information ("RSI"), such as management's discussion and analysis ("MD&A"), to supplement the Client's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our Services, we will apply certain limited procedures to the Client's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual, for the General Fund and any major special revenue funds
3. Schedule of Employer Contributions and Schedule of Changes in the Employer's Net Pension Liability and Related Ratios for the Illinois Municipal Retirement Funds
4. Schedule of Funding Progress and Schedule of Employer Contributions for Other Post-Employment Benefits Plan
5. Notes to Required Supplementary Information

We have also been engaged to report on supplementary information other than RSI that accompanies the Client's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1. Combining and Individual Fund Financial Statements and Schedules

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements and our auditor's report will not provide an opinion or any assurance on that other information.

1. Additional schedules

We will also submit separate documents as a result of our audit procedures performed on the Office of the Circuit Clerk in accordance with Public Act 90-350 (Circuit Clerk's audit) for the fiscal years ending November 30, 2015, November 30, 2016, and November 30, 2017. These documents will include the following reports and schedules:

1. A letter expressing an opinion on financial statements for the agency fund of the Circuit Clerk, and on the supplemental schedules consisting of Administrative Office of the Illinois Courts Report J (excluding Part II) in relation to the financial statements taken as a whole.
2. A letter reporting on internal controls
3. A letter reporting on compliance with applicable statutes, rules and procedures relating to the assessment, collection, and distribution of funds, including timeliness of those actions.
4. Statement of Fiduciary Assets and Liabilities and Statement of Changes in Fiduciary Assets and Liabilities for the agency fund of the Circuit Clerk (Circuit Clerk's financial statements).
5. Supplemental schedule consisting of the Administrative Office of the Illinois Courts Report J (excluding Part II).

AUDIT OBJECTIVE

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.
- Internal control related to the financial statements for the agency fund of the Circuit Clerk and compliance with established guidelines and applicable laws contained in the Manual on Fines and Fees and Public Act 90-350.

The Government Auditing Standards report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Client's internal control or on compliance and (2) the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Client's internal control and compliance. The report will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, annual audit requirements included in the Clerk of Courts Act, and the Circuit Clerk Audit Guidelines as noted by the Act and will include tests of accounting records and other procedures we consider necessary to enable us to express such opinions and to render the required reports. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance.

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the Agreement.

AUDIT PROCEDURES - GENERAL

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, Government Auditing Standards do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors or any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors and financial institutions. We will request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts and grant agreements; and other responsibilities required by generally accepted auditing standards.

AUDIT PROCEDURES - INTERNAL CONTROL

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Auditing Standards.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and Government Auditing Standards.

AUDIT PROCEDURES - COMPLIANCE

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Client's compliance with provisions of applicable laws, regulations, contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to Government Auditing Standards or Public Act 90-350.

EXAMINATION OF MANAGEMENT'S ASSERTION OF COMPLIANCE

We will also examine management's assertion that the Union County Circuit Clerk complied with the provisions of the annual audit requirements included in the Clerks of Court Act (Act) and the Circuit Clerk Audit Guidelines as noted by the Act during the years ended November 30, 2015, 2016, and 2017. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Accordingly, it will include examining on a test basis, your records and other procedures to obtain evidence necessary to enable us to express our opinion. We will issue a written report upon completion of our examination. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination, or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this Agreement.

Because of inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards.

Our report will be intended solely for the information and use of the County Board, Union County Office of the Circuit Clerk, the Administrative Office of the Illinois Courts, and the Illinois State Comptroller's Office and is not intended to be and should not be used by anyone other than these specified parties.

We will plan and perform the examination to obtain reasonable assurance about whether management's assertion of compliance is free from material misstatement, based on the Clerks of the Courts Act (Act) and the Circuit Clerk Audit Guidelines as noted by the Act. Our Services will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors; known and suspected fraud; internal control deficiencies or noncompliance with laws or regulations that may exist.

We understand that you will provide us with the information required for our examination and that you are responsible for the accuracy and completeness of that information.

Management of the Client is responsible for its assertion and for its compliance with the provisions of the Act and the Circuit Clerk Audit Guidelines as noted by the Act and for selecting the criteria and determining that such criteria are appropriate for your purposes. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the measurement, evaluation, or disclosure of the subject matter (2) additional information that we may request for the purpose of the examination, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence.

At the conclusion of the examination engagement, you agree to provide us with certain written representations in the form of a representation letter which can be included with the representations made in relation to the audit of the financial statements.

OTHER SERVICES

We will also assist in preparing the financial statements and related notes of the Client in conformity with U.S. generally accepted accounting principles based on information provided by you. These and other nonaudit Services provided do not constitute an audit under Government Auditing Standards and such Services will not be conducted in accordance with Government Auditing Standards.

Other nonaudit Services expected to be performed during our audit of the financial statements as of and for the year ended November 30, 2017 and other deliverables are as follows:

1. We may assist in the preparation of the general ledger trial balance for use during our audit. Our preparation of the trial balance will be limited to formatting information in Union County's general ledger into a working trial balance based on management's chart of accounts.
2. We may assist in the preparation and maintenance of the capital asset depreciation schedules. Our preparation of the schedule will be based on the County's Capitalization Policy (i.e. capitalization thresholds, method of depreciation, and rate of depreciation).
3. We may assist in the accumulation of proposed entries to convert from the cash to accrual basis of accounting, including conversion entries for government-wide financial statements.
4. Preparation of the annual financial report of the County.
5. Preparation of the management letter.
6. Preparation and electronic submission of the Illinois Comptroller Annual Financial Report.

MANAGEMENT RESPONSIBILITIES

Management is responsible for designing, implementing, and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for ensuring that management and financial information is reliable and properly reported. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, grant agreements, or abuse that we report.

You are also responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have

reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions and recommendations, as well as your planned corrective actions, for the report and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other non-audit Services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit Services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those Services; and accept responsibility for them.

ENGAGEMENT ADMINISTRATION, FEES AND OTHER

In accordance with professional standards, any discussions during the period of the Agreement between any individual representing your Client and a member of the Sikich engagement team regarding potential employment or association with the Client creates an impairment of independence for the Sikich employee and possibly Sikich. Such a situation could require us to temporarily or permanently remove that person from your engagement or to perform additional procedures or re-perform procedures, which would increase our fees. Should we not become aware of the impairment until after the conclusion of the provision of Services, Sikich's independence would be deemed to have been impaired. Please inform appropriate personnel in your Client to refrain from any such discussions with any Sikich staff while the engagement is ongoing and notify Chad A. Lucas immediately if you or anyone else at the Client becomes aware that any such discussions may have occurred.

In the event that you desire to hire a member of the Sikich staff within one year of the completion of this Agreement, a recruiting fee will be assessed at 30% of the first year salary per hire and paid to Sikich upon our notification of such hiring.

We may from time-to-time and depending on the circumstances, use third party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide

your consent prior to the sharing of your confidential information with the third party service provider. Furthermore, we will remain responsible for the work provided by any such third party service providers engaged by us.

Client hereby explicitly acknowledges and consents to Sikich's use of third-party cloud computing services to store confidential and proprietary information and other data of the Client, and agrees that Sikich's use of such cloud services coupled with the use of encrypted devices, password protections and firewall protection shall constitute the best efforts of Sikich to safeguard such information and data from unauthorized disclosure. Client further agrees that, subject to applicable law, Sikich shall only be liable if it has finally judicially been determined that Sikich did not take commercially reasonable measures to protect the confidential and proprietary information and other data of the Client from unauthorized disclosure.

The assistance to be supplied by Client personnel is described in the workpaper request lists for final fieldwork, which outline the specific schedules and information we are requesting for this Agreement. The workpaper request lists will be discussed with and coordinated with Angie Coke, County Administrator. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report. This Agreement assumes that all records, documentation and information we requested in connection with our audit (and outlined in the workpaper request lists) are complete and available at the beginning of the respective phases of the engagement. It also assumes that key personnel are available to us during the duration of the audit. The accuracy of these assumptions will allow us to conduct our audit without any delays or inefficiencies for the fee noted in this Agreement. If the assumptions are not accurate and you fail to provide the records, documentation, information and key personnel required, there may be additional fees to cover our cost for the delays and possible rescheduling of the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We understand that your employees will prepare all cash, accounts receivable and other confirmations we request and will locate any documents selected by us for testing.

You may request that we perform additional services not contemplated by this Agreement. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this Agreement. Notwithstanding the foregoing, this Agreement will not include any services related to the Affordable Care Act or consideration of taxable fringe benefits including those impacted by Affordable Care Act; in all circumstances, services related to the Affordable Care Act and other taxable fringe benefit reporting will be the subject of a separate engagement letter and will be billable under a separate hourly rate structure than the services provided hereunder.

We will provide copies of our reports to the Client; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our report are to be made available for public inspection.

The audit documentation for this Agreement is the property of Sikich and constitutes confidential information. However, subject to applicable laws and regulations, audit and examination documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency for audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Sikich personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

As a result of our prior or future services to you, we might be requested or required to provide information or documents to you or a third party in a legal, administrative, regulatory inquiry (other than that mentioned in the previous paragraph) or arbitration or similar proceeding in which we are not a party. If this occurs,

our efforts in complying with such requests will be deemed billable to you as a separate engagement. We shall be entitled to compensation for our time and reasonable reimbursement for our expenses (including legal fees) in complying with the request.

The audit documentation for this Agreement will be retained for a minimum of seven years after the report release date or for any additional period requested by the cognizant or oversight agency for audit, or pass-through entity. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation. Sikich does not keep any original client records so we will return those to you at the completion of the Services rendered under this Agreement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

Final reports will be issued upon your approval of the preliminary drafts. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service. Chad A. Lucas is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fees for the Services are detailed in the attached Addendum 1.

Services will be invoiced to you from time-to-time as work progresses. In accordance with Illinois Compiled Statutes, payments for all Services are due within sixty days of receipt of an invoice. Invoices not paid within sixty days are subject to finance charges of 1% per month (12% annually).

We reserve the right to suspend or terminate Services for reasonable cause, such as failure to pay our invoices on a timely basis or failure to provide the information or cooperation necessary for successful performance of the Services. Our Services will be deemed to be completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for the time expended to that point and to reimburse us for all out-of-pocket expenditures through the date of termination.

You hereby agree to indemnify and hold harmless Sikich and its partners, directors, employees, agents or subcontractors against all costs, expenses, losses, judgments, damages and liabilities (including reasonable attorneys' fees and expenses) associated with any third party claim, threat or proceeding relating to the performance of the Services by Sikich under this Agreement, other than as determined through mediation to have been caused by our own gross negligence or willful misconduct.

You agree that our maximum liability to you for any negligent errors or omissions committed by us in the performance of the Services will be limited to the amount of fees we receive from you under this Agreement, except to the extent determined to result from our gross negligence or willful misconduct. You agree that this limitation applies to any and all liability or cause of action against us, however alleged or arising, unless otherwise prohibited by law or professional standards. Additionally, our liability as auditors shall be limited to the period covered by our audit and shall not extend to later periods for which we are not engaged as auditors or prior periods before we were engaged as auditors. In no event will Sikich be liable to you or any third party, whether a claim be in tort, contract or otherwise, for any amount in excess of the total professional fees paid pursuant to this Agreement to which the claim relates, or for any consequential, indirect, lost profit, punitive or similar damages relating to Sikich's Services provided under this Agreement.

If any dispute, controversy or claim arises in connection with the performance or breach of the Agreement, either party may, on written notice to the other party, request that the matter be mediated. Such mediation will be conducted by a mediator appointed by and pursuant to the Mediation Rules of the American Arbitration Association. Both parties will exert their best efforts to discuss with each other in good faith their respective positions in an attempt to finally resolve such dispute or controversy. Each party may disclose any facts to the other party or the mediator which it, in good faith, considers necessary to resolve the matter. All such discussions, however, will be for the purpose of assisting in settlement efforts and will not be admissible in any subsequent litigation against the disclosing party. Except as agreed by both parties, the

mediator will keep confidential all information disclosed during negotiations. The mediation proceedings will conclude within sixty days from receipt of the written notice unless extended or terminated sooner by mutual consent. Each party will be responsible for its own expenses. The fees and expenses of the mediator, if any, will be borne equally by the parties.

ACCEPTANCE

You acknowledge having read this Agreement in its entirety, have had full opportunity to consider its terms in consultation with your attorney, have had full and satisfactory explanation of the same and fully understand and agree to be bound by the terms of this Agreement.

Please indicate your understanding and acceptance of this Agreement and your intention to be legally bound hereby by executing this Agreement in the space provided below where indicated and return it to our offices, indicating your authorization for us to proceed on the above terms and conditions.

We appreciate the opportunity to be of service to you and believe this Agreement accurately summarizes the significant terms of our engagement. If you have any questions, please let us know.

Very truly yours,

Chad A. Lucas
Chad A. Lucas (Apr 27, 2018)

By: Chad A. Lucas, CPA
Partner
On behalf of Sikich LLP

RESPONSE:

This letter correctly sets forth the understanding of the Union County, Illinois

By: Angela Johnson
Angela Johnson (Apr 30, 2018)

Title: County Administrator

Date: Apr 30, 2018

By: Tiffany Busby
Tiffany Busby (May 7, 2018)

Title: Circuit Clerk

Date: May 7, 2018

Addendum 1

Schedule of Fees

Audit of the financial statements of the County for the year ending November 30, 2017 (plus out of pocket costs)*	\$50,000
Audit of the financial statements of the Union County Office of the Circuit Clerk for the year ending November 30, 2017.	\$8,000
Audit of the financial statements of the Union County Office of the Circuit Clerk for the year ending November 30, 2016.	\$8,000
Audit of the financial statements of the Union County Office of the Circuit Clerk for the year ending November 30, 2015.	\$8,000
Total	<u>\$74,000</u>

*includes AFR, Comptroller AFR, and Management Letter

Fees for any non-attest services identified as numbers 1, 2, and 3 in the Other Services section above will be billed at our hourly rates as listed below.

HOURLY RATES

Partner	\$ 270
Senior Manager	225
Manager	175
Senior	150
Staff	125



17- Union County Engagement Letter

Adobe Sign Document History

05/07/2018

Created:	04/27/2018
By:	Sikich LLP (Sarah McConnell) (sarah.mcconnell@sikich.com)
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"17- Union County Engagement Letter" History



Document created by Sikich LLP (Sarah McConnell) (sarah.mcconnell@sikich.com)

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